GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 – Amendment to Go.Ms.No.588, Revenue(CT-II)Department, dated 12-12-2017 so as to implement recommendations made by GST Council in its 45th meeting held on 17.09.2021.– Orders – Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 299 Dated: 28-10-2021

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017(Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2. G.O.Ms.No.588, Revenue (CT-II) Department, Dated 12.12.2017.
3. G.O.Ms.No.377, Revenue (CT-II) Department, Dated:17.12.2020.
4. Notification No. 07/2021 - Central Tax (Rate), Department of Revenue, Ministry of Finance, Government of India, Dated: 30-09-2021.
5. From the Chief Commissioner of State Tax, A.P**.,** CCST's Ref. Computer No.1535924 File No.REV03-12039/79/2021-CCT, dated: 21-10-2021.

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ORDER:

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated: 29-10-2021.

NOTIFICATION

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017), the Government of Andhra Pradesh, on being satisfied that it is necessary in the public interest so to do, on the recommendations of Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Andhra Pradesh issued in Go.Ms.No.588, Revenue(CT-II) Department, dated 12-12-2017, namely: -

AMENDMENT

(i) against serial number 1, in column (3), after the figures and letters "12AA", the word, figures and letters " or12AB" shall be inserted;

(ii) against serial number 9AA, in column (3), after the words "hosted in India", the words "whenever rescheduled"shall be inserted;

(iii) after serial number 9AA and the entries relating thereto, the following shall be inserted, namely : -

(1)	(2)	(3)	(4)	(5)
"9AB	Chapter 99	Services provided by and to Asian Football Confederation (AFC) and its subsidiaries directly or indirectly related to any of the events under AFC Women's Asia Cup 2022 to be hosted in India.	Nil	Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under AFC Women's Asia Cup 2022.”;

(iv) against serial numbers 9D and 13, in column (3), after the figures and letters "12AA", the word, figures and letters " or 12AB" shall be inserted;

(v) against serial numbers 19A and 19B, in column (5), for the figures "2021", the figures "2022" shall besubstituted;

(vi) serial number 43 and the entries relating thereto shall be omitted;

(vii) after serial number 61 and the entries relating thereto, the following shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"61 A	Heading 9991	Services by way of granting National Permit to a goods carriage to operate through-out India / contiguous States.	Nil	Nil" ;

(viii) against serial number 72, in column (3), after the words "for which", the figures, symbol and words "75% or more of the" shall be inserted;

(ix) against serial numbers 74A and 80, in column (3), after the figures and letters "12AA", word, figures and letters " or 12AB" shall be inserted;

(x) after serial number 82A and the entries relating thereto, the following shall be inserted, namely : -

(1)	(2)	(3)	(4)	(5)
"82B	Heading 9996	Services by way of right to admission to the events organised under AFC Women's Asia Cup 2022	Nil	Nil" ;

2. This notification shall come into force with effect from the 1st day of October, 2021.

(BY ORDER AND IN THE NAME OF THE GOVERNER OF ANDHRA PRADESH)

DR RAJAT BHARGAVA
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to:

The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.

The P.S. to the Hon'ble Deputy Chief Minister (Commercial Taxes & Excise).

The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).

The Law (H) Department
Sf/Sc.

//FORWARDED::BY ORDER//

SECTION OFFICER